

59-12-2213 County, city, or town option sales and use tax to fund a system for public transit -- Base -- Rate.

- (1) Subject to the other provisions of this part, a county, city, or town may impose a sales and use tax under this section of up to:
 - (a) for a county, city, or town other than a county, city, or town described in Subsection (1)
 - (b), .25% on the transactions described in Subsection 59-12-103(1) located within the county, city, or town to fund a system for public transit; or
 - (b) for a county, city, or town within which a tax is not imposed under Section 59-12-2216, .30% on the transactions described in Subsection 59-12-103(1) located within the county, city, or town, to fund a system for public transit.
- (2) Notwithstanding Section 59-12-2208, a county, city, or town legislative body is not required to submit an opinion question to the county's, city's, or town's registered voters in accordance with Section 59-12-2208 to impose a sales and use tax under this section if the county, city, or town imposes the sales and use tax under Section 59-12-2216 on or before July 1, 2011.

Amended by Chapter 223, 2011 General Session